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Shai Y. Waisman

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:
<b>In re</b>	:
	:
<b>LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,</b>	:
	:
<b>Debtors.</b>	:
	:
	:
-----X	

**NOTICE OF WITHDRAWAL OF DEBTORS' FORTIETH OMNIBUS  
OBJECTION TO CLAIMS (LATE FILED CLAIMS) AS TO CERTAIN CLAIMANTS**

**PLEASE TAKE NOTICE** that Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, "Debtors") are withdrawing without prejudice their Fortieth Omnibus Objection to Claims (Late Filed Claims) [Dkt. No. 11305] solely with respect to the claims listed on Exhibit A annexed hereto. The Debtors reserve their rights to object to the claims listed on Exhibit A on any grounds in the future.

Dated: February 25, 2011  
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

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**Exhibit A**

**Claims for Which Objection Is Withdrawn Without Prejudice:**

<b><u>Claimant Name</u></b>	<b><u>Claim Number</u></b>
Bank of Estonia	42196
Bank of Estonia	42197
California Winery Workers Pension Plan Trust Fund	44972
Dow Corning Corporation	43840
Dow Corning Corporation	43964
Ontario Teachers' Pension Plan Board	65647